

April 20, 2007

Christopher J. Morse  
Senior Campaign Finance Analyst  
Reports Analysis Division  
Federal Election Commission  
999 E Street, NW  
Washington, DC 20463

Re: FEC Identification Number C00003251,  
Year-End Report of The NEA Fund for Children and Public Education

Dear Mr. Morse:

This letter is being submitted in addition to the revised Year-End Report that The NEA Fund for Children and Public Education ( NEA Fund ) has prepared in response to your March 21, 2007 letter to John Wilson, Treasurer of the NEA Fund, regarding the above-referenced matter. Your letter identified two concerns that the Federal Election Commission had with the Year-End Report that the NEA Fund had originally submitted on January 30, 2007. Those concerns were as follows:

1. Schedule E of the Report appeared to indicate that the NEA Fund may have failed to file one or more of the required 24-hour reports regarding last minute independent expenditures.
2. Schedule E of the Report appeared to indicate that the NEA Fund may have distributed or publicly disseminated several independent expenditures after the general election date.

As the following discussion will make clear, neither of these concerns is justified.

Both of the Commission's concerns stem from disbursements that the NEA Fund made well after the November 7, 2006 election in connection with independent expenditures that had been distributed or publicly disseminated prior to the election. These payments resulted from the fact that the NEA Fund did not receive invoices for the services in question until well after the election. Moreover, the invoices in question contained additional and unanticipated charges that had not previously been communicated to the NEA Fund by the vendors in question.

The NEA Fund timely filed the requisite 24-hour or 48-hour report for each of the independent expenditures in question after it was disseminated. In so doing, the NEA Fund made a good-faith effort to disclose all the disbursements made in connection with those independent expenditures, and thereby comply with Commission reporting requirements. The NEA Fund believed at the time of each filing that the report in question identified all the disbursements that it would be making in connection with each of the itemized independent expenditures. However, at the end of November and in December of 2006 -- i.e., after the deadline for the Post-General Report -- it received invoices from several vendors containing additional and unanticipated charges that had not been included in their previous invoices. Accordingly, the NEA Fund disclosed the disbursements it made in response to those post-election invoices on the Year-End Report that it submitted on January 30, 2007.

As per telephone conversations that you and I have had following the issuance of your March 21 letter, the NEA Fund has revised its Year-End Report in the following manner:

Each post-election disbursement is tied to the independent expenditure that it supported via a separate itemization;

Each of the aforesaid itemizations notes that the disbursement was made in connection with an invoice received after the election, to make it clear that what is being reported is not a disbursement that should have -- or even could have

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## **ETEXT ATTACHMENT**

-- been reported on a 48-hour or 24-hour report; and

Each of the aforesaid itemizations indicates the date of the 48-hour or 24-hour report in which the independent expenditure in question was originally disclosed, as well as the subsequent regular report (i.e., pre-general, post-general) in which the independent expenditure was disclosed.

The NEA Fund appreciates the opportunity to set the record in this matter straight, and apologizes for any confusion that the language in its original Year-End Report might have caused.

Sincerely,

Richard B. Wilkof  
Counsel for The NEA Fund for Children and Public Education

Cc: John Wilson

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